



RESIDENTIAL CARE (RC)

COST AND ACCOUNTABILITY REPORT

Optional Attendant Compensation Worksheet Instructions

NOTE: This worksheet is provided for your own information and should be retained in your files for future reference.

Do not return it to the Health and Human Services Commission.

For assistance with the completion of this worksheet, contact the [Provider Finance Department Center for Information and Training](#).

OPTIONAL WORKSHEET

All monetary calculations should be carried out to two decimal places.

This worksheet will automatically generate totals when used in Excel.

STEP 1 – Enter Total Resident Days

The worksheet has four rate periods. Depending on your reporting period, you may only have data for one rate period. Enter all Resident Days from STAIRS **Step 5b and 5c** for each applicable period.

STEP 2 – Enter Attendant, Driver, and Medication Aide expenses

Enter Attendant Expenses from STAIRS **Step 6c** and STAIRS **Step 7**. Sum these expenses and enter the total in Total Attendant Costs.

- Enter the Total Staff Salaries & Wages,
- Enter the Total Contracted Payments,
- Enter the Employee Benefits/Insurance,
- Enter the Mileage Reimbursement,
- Enter the Attendant FICA & Medicare Taxes,
- Enter the Attendant State & Federal Unemployment Taxes,
- Enter the Workers' Compensation Attendant Insurance Premiums, and
- Enter the Workers' Compensation Attendant Paid Claims.

Note: Attendants include drivers and medication aides.

STEP 3 – Calculate Attendant Cost Per Unit

Divide the Total Attendant Costs by the Total Resident Days, and enter the product in Costs Per Unit.

STEP 4 – Calculate Weighted Average Attendant Rate

Enter the Rate Enhancement Participant levels for this report in the appropriate rate period.

Enter Resident Days for the appropriate rate periods. Enter the applicable attendant rate for the corresponding rate periods. Multiply the Resident Days by the Attendant Rate for each period, adding them together and entering the sum in Total Revenue. Divide the amount from Total Revenue by the Total Resident Days. Enter the result in Weighted Average Rate.

STEP 5 – Calculate Spending Requirement

Multiply the Weighted Average Rate by 0.90, and enter the product in Spending Requirement.

STEP 6 – Calculate Estimated Recoupment Per Unit of Service

Subtract the Cost Per Unit from the Spending Requirement. Enter the result in Recoup Per Unit.

Multiply the Recoup Per Unit by the Medicaid Only (RC Apartment and RC Non-Apartment) Resident Days. The result is the Estimated Total Recoupment.

This is your **estimated recoupment per unit of service**. Note that this estimate is based on the information reported in this Report. If this information is not accurate, your estimated recoupment will not be accurate.

Check all calculations to ensure accuracy.